

State Of Maine
Maine Revenue Services

Magnetic Media Reporting - Form 1099 and W-2G For Tax Year 2004

(Income from 1-1-2004 to 12-31-2004)

Maine Revenue Services (M.R.S.) uses the same tape layout as that of the Internal Revenue Service (I.R.S.) for magnetic tape reporting of forms 1099 and W-2G income. In September 2005 this document will be updated to use the 2005 form 1099 record layout.

1. Internal Revenue Service, Publication Number 1220, revised 8-16-2004; Rev. Proc. 2004-50 is the record layout standard for submission of 2004 Maine Information Returns except as modified below. Document www.irs.gov/pub/irs-pdf/p1220.pdf located on the IRS Internet site contains 2004 form 1098, 1099, 5498, and W-2G magnetic media record layout information.
2. Maine Revenue Services participates in the Combined Federal/State Filing Program. If state information return data is submitted to the IRS under this program then submission of magnetic media directly to Maine Revenue Services is unnecessary.
3. M.R.S. does not offer Electronic Filing services for acceptance of informational return data. The filing deadline for submission of magnetic files for forms 1099 or W-2G and electronic media is the same as that of the I.R.S., which is the last day of February 2005. If this day falls on a weekend or holiday, the filing deadline is the next business day. If the information returns are filed with the I.R.S. (and therefore Maine Revenue Services) using the Combined Federal/State Filing Program electronically, the filing deadline is the same as the IRS, which is March 31, 2005.
4. MRS requires filing of payment amount and State Income Tax Withheld information only for the following forms. Payment information from other sources (1099 forms) may be included; however, it will be ignored.
 - Form 1099-DIV Dividends and Distributions
 - Form 1099-G Certain Government and Qualified State Tuition Program Payments
 - Form 1099-INT Interest Income
 - Form 1099-MISC Miscellaneous Income
 - Form 1099-OID Original Issue Discount
 - Form 1099-PATR Taxable Distributions Received From Cooperatives
 - Form 1099-R Distributions From Pensions, Annuities, Retirement, IRAs, etc.
5. The tape or diskette must be accompanied by paper Form W-3ME to reconcile your withholding account.
6. Attach an external label to each tape or diskette submitted. The label shall be clearly labeled '1099 Magnetic Filing' and should contain the following information.

State Of Maine
Maine Revenue Services

- a. Submitter Federal Identification Number
- b. Submitter Name
- c. Submitter City
- d. Submitter State
- e. Submitter zip
- f. Tape density and number of records per block (if tape reel)
- g. Tax year of data (e.g. for income paid from 1-1-2004 to 12-31-2004; tax year = 2004)
- h. Number of records on file.
- i. Total of Maine Withholding

7. The tape or diskette should be mailed to the following address:

State of Maine
Maine Revenue Services
Attention: 1099 Tape Processing
State House Station 24
Augusta, ME 04333

8. M.R.S. does not accept or process test files. If test files are received, they will be discarded.
9. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service that provides proof of delivery. Beginning in calendar year 2003 for tax year 2002, M.R.S. will no longer accept 9-track magnetic reel tape.
10. M.R.S. does not accept compressed files on tape or diskette.
11. 2004 Form 1099, W-2G Tape Standards – The following changes are made to the IRS magnetic media standards to include Maine information return data. M.R.S. uses the record layouts and field definitions suggested by IRS. All filers should supply a copy of the same tape to M.R.S. that is submitted to IRS with the 'B' record completed to the following specification. M.R.S. requires completed T, A, and B records. All other fields and records not mentioned here may be included; however, they will be ignored.

T-Record – The field 'total number of payees' is not required to be completed when filing with M.R.S. The field may be zero filled.

A-Record – No changes.

B-record, column 2 to 5

Payment Year (2004)

State Of Maine Maine Revenue Services

B-record, column 6	Corrected Return Indicator
B-record, column 7 to 10	Name Control
B-record, column 11	Type of TIN
B-record, column 12 to 20	Payee TIN
B-record, column 21 to 40	Payee Account Number
B-record, column 248 to 287	First Payee Name Line
B-record, column 288 to 327	Second Payee Name Line
B-record, column 368 to 407	Payee Street Address
B-record, column 448 to 487	Payee City
B-record, column 488 to 489	Payee State
B-record, column 490 to 498	Payee Zip
B-record, column 723 to 734	Payee State Income Tax Withheld, right justify and zero fill. The rightmost 2 digits represent cents.
B-record, column 747 to 748	Combined Federal/State code

12. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

13.	Technical	W. Allen	207-624-9759
	Contacts:	J. DeWitt	207-624-9767
	Administrative:	R. Truman	207-624-9547
	Contacts:	L. Grady	207-626-8464

h:\systdev\w-2info\1099-2004m.rtf